
HOUSE BILL No. 1272

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-2.7.

Synopsis: Sexually explicit movie tax. Imposes a 20% excise tax on a transaction involving the sale or rental of a sexually explicit film or video.

Effective: July 1, 2004.

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January 15, 2004, read first time and referred to Committee on Ways and Means.

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Introduced

Second Regular Session 113th General Assembly (2004)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2003 Regular Session of the General Assembly.

HOUSE BILL No. 1272

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-2.7 IS ADDED TO THE INDIANA CODE AS A
2 **NEW** ARTICLE TO READ AS FOLLOWS [EFFECTIVE JULY 1,
3 2004]:

ARTICLE 2.7. SEXUALLY EXPLICIT MOVIE TAX

Chapter 1. Definitions

4 **Sec. 1. The definitions in this chapter apply throughout this**
5 **article.**

6 **Sec. 2. "Department" means the department of state revenue.**

7 **Sec. 3. "Person" has the meaning set forth in IC 6-2.5-1-3.**

8 **Sec. 4. "Sexually explicit movie" refers to any film or video,**
9 **whether in analog or digital form, that depicts:**

10 **(1) nudity (as defined in IC 35-49-1-5); or**

11 **(2) sexual conduct (as defined in IC 35-49-1-9).**

12 **Sec. 5. "Sexually explicit movie tax" refers to the excise tax**
13 **imposed by IC 6-2.7-2-1.**

14 **Sec. 6. "Taxable income" means the monetary value of the total**
15 **gross receipts, including cash, credit, property, or services received**
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1 in a transaction in which a person sells, leases, or rents a sexually
2 explicit movie to a person.

3 **Chapter 2. Sexually Explicit Movie Tax**

4 **Sec. 1. (a)** An excise tax is imposed on a transaction in which a
5 person furnishes a sexually explicit movie to a person for
6 consideration.

7 **(b)** The sexually explicit movie tax imposed by subsection (a)
8 does not apply to the furnishing of a sexually explicit movie in a
9 transaction that is exempt, or to the extent exempt, from the state
10 gross retail tax imposed by this article.

11 **Sec. 2.** The sexually explicit movie tax is twenty percent (20%)
12 of the taxable income received by a person. For purposes of this
13 chapter, the taxable income received by the person does not include
14 the amount of tax imposed on the transaction under IC 6-2.5 or
15 this article.

16 **Sec. 3.** A person that acquires a sexually explicit movie in a
17 transaction described in section 1 of this chapter is liable for the
18 sexually explicit movie tax. The person shall pay the tax to the
19 person that sells, leases, or rents the sexually explicit movie as a
20 separate amount added to the consideration for the sexually
21 explicit movie. The person that sells, leases, or rents the sexually
22 explicit movie shall collect the tax as an agent for the state.

23 **Sec. 4.** The sexually explicit movie tax must be imposed, paid,
24 and collected in the same manner that the state gross retail tax is
25 imposed, paid, and collected under this article. However, the
26 department of state revenue shall determine whether the return to
27 be filed for the payment of the sexually explicit movie tax must be:

- 28 (1) a separate return; or
29 (2) combined with the return filed for the payment of the state
30 gross retail tax.

31 **Chapter 3. Use of Revenue**

32 **Sec. 1.** The amounts received from the sexually explicit movie
33 tax shall be paid monthly by the treasurer of state to the state
34 general fund to be used for the purposes of the fund.

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